

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN, SOUTHERN DIVISION**

IN THE MATTER OF:

Case No.: **20-41841-MAR**

Chapter **13**

Honorable **Mark A. Randon**

**Joseph R. Rice**  
and **Lorraine D. Rice**

Debtors.

---

**JOSEPH L. GRIMA (P 44756)**

Attorney for Debtors

18232 Mack Ave.

Grosse Pointe Farms, MI 48236

(313) 417-8422

---

**OBJECTION TO PROOF OF CLAIM OF  
MICHIGAN DEPARTMENT OF TREASURY (PACER CLAIMS REGISTER #12)**

**NOW COME** Debtors, Joseph R. Rice and Lorraine D. Rice, by and through Counsel, Joseph L. Grima & Associates, P.C., and object to the Proof of Claim of Michigan Department of Treasury (PACER Claims Register #12) as follows:

1. On February 10, 2020, the Debtors filed a joint Petition under Chapter 13 of Title 11, United States Bankruptcy Code. An Order Confirming Plan was entered on May 19, 2020.
2. On August 7, 2020, creditor Michigan Department of Treasury filed a Proof of Claim (PACER Claims Register #12) in the total amount of \$8,259.72 broken down as follows:
  - a) A priority claim in the amount of \$879.36 for filed tax returns for the 2016 and 2017 tax years;
  - b) A general unsecured claim in the amount of \$139.50 for filed tax returns for the 2016 and 2017 tax years;
  - and c) A general unsecured claim in the amount of \$7,240.86 for an unfiled tax return for the 2015 tax year.

3. Debtors have filed their 2015 Michigan income tax return and have a liability \$505  
(See attached Exhibit 2 – 2015 Michigan Income Tax Return).
4. Debtors do not dispute the tax liabilities for the 2016 and 2017 tax years.

**WHEREFORE**, Debtors respectfully request that this Honorable Court reduce the Proof of Claim filed by Michigan Department of Treasury (PACER Claims Register #12) to a priority claim in the amount of \$879.36 and a general unsecured claim in the amount of \$644.50.

Respectfully submitted,

DATED: December 02, 2020

sws

/s/ Joseph L. Grima  
JOSEPH L. GRIMA (P 44756)  
Attorney for Debtors  
18232 Mack Ave.  
Grosse Pointe Farms, MI 48236  
(313) 417-8422  
grimalaw@gmail.com